

Exhibit D

Client Name: W.R. GRACE & COMPANY

Report Description: **Billed Recap of Time [06/12/2003 2:10:45 PM]**

	Date	Initials	Name / Invoice Number	Hours	Amount	Description	Matter Number	Index
1	10/24/2002	0663	Beth Polebaum	1.60	480.00	Preparation of fee application.	03901-0007	1707311
2	04/08/2003		Invoice=309425	0.00	0.00			
3								
4	10/25/2002	0663	Beth Polebaum	0.40	120.00	Preparation of fee application.	03901-0007	1707314
5	04/08/2003		Invoice=309425	0.00	0.00			
6								
7	10/27/2002	0663	Beth Polebaum	0.60	180.00	Preparation of fee application.	03901-0007	1707317
8	04/08/2003		Invoice=309425	0.00	0.00			
9								
10	10/28/2002	0663	Beth Polebaum	4.10	1,230.00	Fee application preparation.	03901-0007	1707998
11	04/08/2003		Invoice=309425	0.00	0.00			
12								
13	10/29/2002	0663	Beth Polebaum	6.30	1,890.00	Draft interim fee application.	03901-0007	1709917
14	04/08/2003		Invoice=309425	0.00	0.00			
15								
16	10/29/2002	0288	Deborah Paul	2.40	1,020.00	Analyze Fresenius tax sharing agreement issue.	03901-0005	1714985
17	04/08/2003		Invoice=309424	2.40	1,020.00			
18								
19	10/30/2002	0663	Beth Polebaum	3.90	1,170.00	Draft of interim fee application.	03901-0007	1709918
20	04/08/2003		Invoice=309425	0.00	0.00			
21								
22	10/30/2002	0288	Deborah Paul	1.00	425.00	Analyze Fresenius tax sharing agreement issue.	03901-0005	1714986
23	04/08/2003		Invoice=309424	1.00	425.00			
24								
25	10/30/2002	0698	David Passey	1.00	330.00	Conf. with D. Paul, research issues governed by	03901-0005	1747441
26	04/08/2003		Invoice=309424	1.00	330.00	tax sharing agreement.		
27								
28	10/31/2002	0663	Beth Polebaum	2.50	750.00	Preparation of first interim fee application.	03901-0007	1709923
29	04/08/2003		Invoice=309425	0.00	0.00			
30								
31	11/01/2002	0663	Beth Polebaum	1.40	420.00	Preparation of first interim fee application.	03901-0007	1728603
32	04/08/2003		Invoice=309423	0.00	0.00			
33								
34	11/04/2002	0663	Beth Polebaum	0.90	270.00	Fee application preparation.	03901-0007	1729915
35	04/08/2003		Invoice=309423	0.00	0.00			
36								
37	11/05/2002	0663	Beth Polebaum	5.00	1,500.00	Preparation of interim fee application.	03901-0007	1729919
38	04/08/2003		Invoice=309423	0.00	0.00			
39								
40	11/06/2002	0663	Beth Polebaum	3.70	1,110.00	Fee application draft	03901-0007	1729923
41	04/08/2003		Invoice=309423	0.00	0.00			
42								
43	11/07/2002	0663	Beth Polebaum	1.80	540.00	Completion of draft of fee application.	03901-0007	1729927
44	04/08/2003		Invoice=309423	0.00	0.00			
45								
46	11/07/2002	2258	Robinson Strauss	0.75	93.75	Fee App filing preparation per B. Polebaum:	03901-0007	1767730
47	04/08/2003		Invoice=309423	0.75	93.75	review of fee app, research procedure w/		
48						co-counsel		
49								
50	11/14/2002	0663	Beth Polebaum	0.90	270.00	Finalization of fee application.	03901-0007	1731439
51	04/08/2003		Invoice=309423	0.00	0.00			
52								
53	11/14/2002	0288	Deborah Paul	1.40	595.00	Conf. w/Filon re: possible sealed air	03901-0005	1743933
54	04/08/2003		Invoice=309423	1.40	595.00	contribution.		
55								
56	11/14/2002	2258	Robinson Strauss	1.10	137.50	Review/editing of Fee App; formating for	03901-0007	1767741
57	04/08/2003		Invoice=309423	1.10	137.50	filng, review of USBC-DE rules; v/c to		
58						co-counsel; review of docket - case filings.		
59								
60	11/18/2002	0663	Beth Polebaum	0.30	90.00	Fee application.	03901-0007	1732747
61	04/08/2003		Invoice=309423	0.00	0.00			
62								
63	11/18/2002	0288	Deborah Paul	3.00	1,275.00	Conf. w/M. Shelnitz (.4); conf. w/D. Passey	03901-0005	1743946
64	04/08/2003		Invoice=309423	3.00	1,275.00	(.6); conf. w/P. Canellos (.3); analyze		
65						potential investment by Sealed Air (1.7).		
66								
67	11/18/2002	0698	David Passey	2.00	660.00	Analyze Grace/Fresenius transaction documents	03901-0005	1747476
68	04/08/2003		Invoice=309423	2.00	660.00	and tax sharing agreement (1.6); Meet with		
69						Debbie Paul to discuss tax characterization of		
70						settlement payments (.4).		
71								
72	11/18/2002	2258	Robinson Strauss	0.50	62.50	Revised Fee app; prepared for HSN	03901-0007	1768720
73	04/08/2003		Invoice=309423	0.50	62.50	signature/e-filing		
74								
75	11/19/2002	0288	Deborah Paul	2.20	935.00	Conf. w/Filon; analyze JV structure.	03901-0005	1743950

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151	12/10/2002	0698	David Passey	1.00	330.00	Call with Grace re cancellation of indebtedness.	03901-0005	1747522
152	04/08/2003		Invoice=309425	1.00	330.00			
153								
154	12/10/2002	2258	Robinson Strauss	0.30	37.50	Updating of files; review of docket re: Fee App	03901-0007	1763725
155	04/08/2003		Invoice=309425	0.30	37.50			
156								
157	12/11/2002	0288	Deborah Paul	3.10	1,317.50	Analyze tax treatment of Fresenius and Sealed	03901-0005	1760127
158	04/08/2003		Invoice=309425	3.10	1,317.50	Air payments.		
159								
160	12/11/2002	2839	Elizabeth Grunwald	0.70	66.50	Printed 1996 Income Tax Regulations containing section 502 on consolidated returns, arranged for hard copy of same. (Passey)	03901-0005	1761891
161	04/08/2003		Invoice=309425	0.70	66.50			
162								
163								
164	12/11/2002	0698	David Passey	3.00	990.00	Research 1996 consolidated rules under Arrowhead.	03901-0005	1766214
165	04/08/2003		Invoice=309425	3.00	990.00			
166								
167	12/12/2002	0664	Margaret Garnett	1.00	275.00	Disc. w/D. Passey & follow-up.	03901-0005	1758354
168	04/08/2003		Invoice=309425	1.00	275.00			
169								
170	12/12/2002	0288	Deborah Paul	2.70	1,147.50	Analyze tax treatment of Fresenius and Sealed	03901-0005	1760132
171	04/08/2003		Invoice=309425	2.70	1,147.50	Air payments.		
172								
173	12/12/2002	0698	David Passey	3.00	990.00	Research potential for recharacterization under Arrowsmith and implications of the fraudulence	03901-0005	1766219
174	04/08/2003		Invoice=309425	3.00	990.00	conveyance nature of the settlement payment.		
175								
176								
177	12/13/2002	0288	Deborah Paul	1.90	807.50	Analyze tax treatment of Fresenius and Sealed	03901-0005	1760139
178	04/08/2003		Invoice=309425	1.90	807.50	Air payments.		
179								
180	12/16/2002	0288	Deborah Paul	2.60	1,105.00	Analyze tax treatment of Fresenius and Sealed	03901-0005	1760141
181	04/08/2003		Invoice=309425	2.60	1,105.00	Air payments.		
182								
183	12/16/2002	0698	David Passey	2.50	825.00	Draft internal memo re alternatives characterizations of settlement payment.	03901-0005	1766221
184	04/08/2003		Invoice=309425	2.50	825.00			
185								
186	12/17/2002	0288	Deborah Paul	2.80	1,190.00	Analyze tax treatment of Fresenius and Sealed	03901-0005	1760146
187	04/08/2003		Invoice=309425	2.80	1,190.00	Air payments.		
188								
189	12/17/2002	0698	David Passey	3.00	990.00	Research alternative characterizations of settlement payment.	03901-0005	1766224
190	04/08/2003		Invoice=309425	3.00	990.00			
191								
192	12/18/2002	0288	Deborah Paul	4.10	1,742.50	Analyze tax treatment of Fresenius and Sealed	03901-0005	1760149
193	04/08/2003		Invoice=309425	4.10	1,742.50	Air payments.		
194								
195	12/18/2002	2839	Elizabeth Grunwald	0.70	66.50	Sent legislative history, article from Tax Notes Today and Treasury decision. (Passey)	03901-0005	1761927
196	04/08/2003		Invoice=309425	0.70	66.50			
197								
198	12/18/2002	0698	David Passey	1.00	330.00	Conf. with D. Paul (.2); research tax treatment and treatment of settlement payments (.8).	03901-0005	1766227
199	04/08/2003		Invoice=309425	1.00	330.00			
200								
201	12/19/2002	0288	Deborah Paul	1.20	510.00	Analyze tax treatment of Fresenius and Sealed	03901-0005	1749846
202	04/08/2003		Invoice=309425	1.20	510.00	Air payments.		
203								
204	01/07/2003	0663	Beth Polebaum	0.10	30.00	Review time details for fee application.	03901-0007	1772812
205	04/08/2003		Invoice=309426	0.00	0.00			
206								
207	01/09/2003	0663	Beth Polebaum	1.10	330.00	Draft of seconde interim fee application.	03901-0007	1772820
208	04/08/2003		Invoice=309426	0.00	0.00			
209								
210	01/13/2003	0663	Beth Polebaum	3.10	930.00	Draft of 2d interim fee application.	03901-0007	1772829
211	04/08/2003		Invoice=309426	0.00	0.00			
212								
213	01/16/2003	0663	Beth Polebaum	0.60	180.00	Review of fee auditor's report re 1st fee application. E-mails SD, HSN re same.	03901-0007	1772834
214	04/08/2003		Invoice=309426	0.00	0.00			
215								
216	01/21/2003	0663	Beth Polebaum	2.20	660.00	Revisions to 2d interim fee application to conform to auditor's requests.	03901-0007	1772845
217	04/08/2003		Invoice=309426	0.00	0.00			
218								
219	01/21/2003	0288	Deborah Paul	1.50	637.50	Conf. call w/Elyse Filon -- update on sealed	03901-0005	1780514
220	04/08/2003		Invoice=309426	1.50	637.50	air payment; respond to fee auditor's report.		
221								
222	01/22/2003	0663	Beth Polebaum	1.40	420.00	Revisions to 2d fee application.	03901-0007	1772851
223	04/08/2003		Invoice=309426	0.00	0.00			
224								
225	01/22/2003	0288	Deborah Paul	0.25	105.25	Prepare response to fee auditor's request..	03901-0007	1780519

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226	04/08/2003		Invoice=309426	0.25	106.25			
227								
228	01/23/2003	0663	Beth Polebaum	0.20	60.00	E-mails SD re fee application.	03901-0007	1772854
229	04/08/2003		Invoice=309426	0.00	0.00			
230								
231	01/27/2003	0663	Beth Polebaum	0.10	30.00	E-mail HSN/SD re status of 2d interim fee	03901-0007	1773480
232	04/08/2003		Invoice=309426	0.00	0.00	application.		
233								
234	01/31/2003	0663	Beth Polebaum	0.20	60.00	E-mails D. Passey, D. Pauls, D. Davies re: fee	03901-0007	1774935
235	04/08/2003		Invoice=309426	0.00	0.00	application.		
236								
237	02/06/2003	0663	Beth Polebaum	0.60	180.00	E-mails D. Passey, D. Paul, S. Davies re time	03901-0007	1782523
238	04/21/2003		Invoice=309782	0.00	0.00	details for 2d interim fee application.		
239								
240	02/07/2003	0663	Beth Polebaum	0.20	60.00	E-mails D. Passey, D. Paul, S. Davies re time	03901-0007	1782527
241	04/21/2003		Invoice=309782	0.00	0.00	details for 2d interim fee application.		
242								
243	02/10/2003	0663	Beth Polebaum	0.50	150.00	E-mails re time details for 2d interim fee	03901-0007	1784011
244	04/21/2003		Invoice=309782	0.00	0.00	application. TCs SD, RS and HSN re time details		
245						for 1st interim fee application.		
246								
247	02/11/2003	0663	Beth Polebaum	1.00	300.00	Revisions to 2d interim fee application.	03901-0007	1784016
248	04/21/2003		Invoice=309782	0.00	0.00			
249								
250	02/12/2003	0663	Beth Polebaum	0.40	120.00	Draft fee application.	03901-0007	1784275
251	04/21/2003		Invoice=309782	0.00	0.00			
252								
253	02/14/2003	0663	Beth Polebaum	0.50	150.00	Grace fee application	03901-0007	1784585
254	04/21/2003		Invoice=309782	0.00	0.00			
255								
256	02/17/2003	0663	Beth Polebaum	0.30	90.00	E-mails re: fee application; review of	03901-0007	1784591
257	04/21/2003		Invoice=309782	0.00	0.00	correspondence w/ fee auditor.		
258								
259	02/18/2003	0663	Beth Polebaum	3.90	1,170.00	Completed redraft of 2d interim fee	03901-0007	1785033
260	04/21/2003		Invoice=309782	0.00	0.00	application.		
261								
262	02/19/2003	0663	Beth Polebaum	0.20	60.00	Finalized disbursements exhibit.	03901-0007	1785852
263	04/21/2003		Invoice=309782	0.00	0.00			
264								
265	02/25/2003	0663	Beth Polebaum	4.20	1,260.00	Revisions to 2d fee application.	03901-0007	1787022
266	04/21/2003		Invoice=309782	0.00	0.00			
267								
268	03/03/2003	0663	Beth Polebaum	0.80	240.00	E-mails re: filing 2d fee application. (HSN,	03901-0007	1796446
269	04/28/2003		Invoice=309811	0.00	0.00	SD). Review summary spreadsheet from 6th fee		
270						period.		
271								
272	03/04/2003	0663	Beth Polebaum	0.60	180.00	Coordinated finalization of fee app for filing.	03901-0007	1797156
273	04/28/2003		Invoice=309811	0.00	0.00			
274								
275	03/05/2003	0663	Beth Polebaum	0.10	30.00	Coordinate filing of fee application.	03901-0007	1797161
276	04/28/2003		Invoice=309811	0.00	0.00			
277								
278	03/06/2003	0663	Beth Polebaum	0.20	60.00	E-mails re-filing of fee application.	03901-0007	1797164
279	04/28/2003		Invoice=309811	0.00	0.00			
280								
281	03/07/2003	0663	Beth Polebaum	0.20	60.00	Filing of fee application.	03901-0007	1797168
282	04/28/2003		Invoice=309811	0.00	0.00			
283								
284	03/07/2003	0224	Harold S. Novikoff	0.40	270.00	Email re D&O insurance issues	03901-1005	1813778
285	04/28/2003		Invoice=309811	0.40	270.00			
286								
287	03/13/2003	0224	Harold S. Novikoff	0.80	540.00	Conf. call re D&O insurance issues; TC Wolinsky	03901-1005	1813808
288	04/28/2003		Invoice=309811	0.80	540.00	re same; review materials		
289								
290	03/18/2003	0663	Beth Polebaum	0.30	90.00	E-mails RS; HSN; T/C RS re fee applications	03901-0007	1803335
291	04/28/2003		Invoice=309811	0.00	0.00			
292								
293	03/18/2003	0734	Joshua Feltman	3.10	713.00	Legal research re: statute of limitations on	03901-1005	1804615
294	04/28/2003		Invoice=309811	3.10	713.00	fraudulent conveyances.		
295								
296	03/18/2003	2258	Robinson Strauss	0.20	25.00	review of docket; t/c to co-counsel re: 2nd	03901-0007	1813479
297	04/28/2003		Invoice=309811	0.20	25.00	Quarterly Fee App status.		
298								
299	03/19/2003	0734	Joshua Feltman	2.50	575.00	Legal research re: breach of duty claims.	03901-1005	1804619
300	04/28/2003		Invoice=309811	2.50	575.00			

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301								
302	03/19/2003	0663	Beth Polebaum	0.80	240.00	Preparation to draft Jan. and Feb. monthly applications.	03901-0007	1805093
303	04/28/2003		Invoice=309811	0.00	0.00			
304								
305	03/20/2003	2258	Robinson Strauss	0.30	37.50	Email, l/c re: status of fee apps to attys/co-counsel	03901-0007	1813485
306	04/28/2003		Invoice=309811	0.30	37.50			
307								
308	03/21/2003	2258	Robinson Strauss	0.35	43.75	Email to in-house attys/paralegal, co-counsel, re status of fee app filing, outstanding issues;	03901-0007	1813490
309	04/28/2003		Invoice=309811	0.35	43.75			
310								
311								
312	03/24/2003	0663	Beth Polebaum	0.30	90.00	E-mails re: monthly fee applications.	03901-0007	1805112
313	04/28/2003		Invoice=309811	0.30	90.00			
314								
315	03/25/2003	0663	Beth Polebaum	5.90	1,770.00	Draft of monthly fee applications: Oct./02 (2.3); Nov./02 (0.9); Dec./02 (1.2); Jan./03 (1.1); Feb./03 (0.4).	03901-0007	1805116
316	04/28/2003		Invoice=309811	5.90	1,770.00			
317								
318								
319	03/26/2003	0663	Beth Polebaum	0.20	60.00	Follow-up on fee applications.	03901-0007	1805496
320	04/28/2003		Invoice=309811	0.20	60.00			
321								
322	03/28/2003	2258	Robinson Strauss	0.30	37.50	Review of fee app drafts and status;	03901-0007	1813495
323	04/28/2003		Invoice=309811	0.30	37.50	communication w/ attys, review of docket.		
324								
325	03/31/2003	0663	Beth Polebaum	0.60	180.00	Follow-up on fee applications.	03901-0007	1807609
326	04/28/2003		Invoice=309811	0.60	180.00			
327								
328	03/31/2003	2258	Robinson Strauss	1.30	162.50	Review of fee app drafts and status;	03901-0007	1812244
329	04/28/2003		Invoice=309811	1.30	162.50	communication w/ attys re same. Review of docket. Editing & revising of 10/02 to 2/02 Fee apps/exhibits to comply w/ Administrative Order, monthly fee app procedures.		
330								
331								
332								
333								
334			BILLED TOTALS: WORK:	167.35	58,464.75	105 records		
335			BILLED TOTALS: BILL:	110.15	41,304.75			
336								
337			GRAND TOTALS: WORK:	167.35	58,464.75	105 records		
338			GRAND TOTALS: BILL:	110.15	41,304.75			